
STATUTORY INSTRUMENTS

2018 No. 264

The Soft Drinks Industry Levy (Enforcement) Regulations 2018

Fraudulent evasion of soft drinks industry levy treated as a “fraud offence”

4. An offence under section 50 (fraudulent evasion) of the Finance Act 2017 is to be treated as a “fraud offence” for the purposes of section 118C(3) and (4) of CEMA 1979(1).

(1) Section 118C was inserted by Schedule 5 to the Finance Act 1991. It is amended by paragraph 18(3) of Schedule 4 to the Criminal Procedure (Consequential Provisions) (Scotland) Act 1995 (c. 40); paragraphs 3 and 5 of Part 2 of Schedule 22 and Part 5(1) of Schedule 27 to the Finance Act 2007 (c. 11) and paragraphs 9 and 13 of Part 3 of Schedule 13 to the Finance (No. 3) Act 2010 (c. 33).